Receipt date: 02/26/2010

OK TO ENTER: /SH/

RESPONSE UNDER 37 C.F.R. §1.116 EXPEDITED PROCEUDRE ART UNIT 1794

OK TO ENTER: /SH/

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Daisaku Matsunaga, et al.

Serial No. : 10/593,884

Filed: September 21, 2006

For : MICROPATTERN RETARDATION ELEMENT

Examiner : Ramirez, Armando P.

Art Unit : 1794

Confirmation

No. : 5473

Attorney

Docket No. : 576P092

Customer No. : 42754

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

AMENDMENT AFTER FINAL

In response to the Office Action dated November 30, 2009, entry of the following amendment is respectfully requested:

 $\ensuremath{\textbf{Remarks}}$ begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.